

Ivint Legislative Audit Committee Office of the Auditor General



REPORT TO THE CALIFORNIA LEGISLATURE

FINANCIAL AUDIT REPORT

DEPARTMENT OF REHABILITATION
SPECIAL DEPOSIT FUND
STATE AND FEDERAL VENDING STAND ACCOUNTS
Year Ended June 30, 1977

Office of the Auditor General 1955-1978

REPORT OF THE

OFFICE OF THE AUDITOR GENERAL

TO THE

JOINT LEGISLATIVE AUDIT COMMITTEE

306.3

FINANCIAL AUDIT REPORT
DEPARTMENT OF REHABILITATION
SPECIAL DEPOSIT FUND
STATE AND FEDERAL VENDING STAND ACCOUNTS

YEAR ENDED JUNE 30, 1977



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Joint Legislative Audit Committee

OFFICE OF THE AUDITOR GENERAL

California Legislature

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> NATE HOLDEN LOS ANGELES

April 5, 1978

306.3

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit of the Department of Rehabilitation, Special Deposit Fund, State and Federal Vending Stand Accounts, Year Ended June 30, 1977.

The statements prepared by the Department do not present fairly the financial position nor the results of operations and changes in fund balance. The Department employs a number of accounting practices which are not in accordance with generally accepted accounting principles.

The auditors are Richard I. LaRock, CPA, Supervisor; John P. Sontra II; Cynthia M. Dirks; Daniel G. Perez; and Robert T. O'Neill.

MIKE CULLEN Chairman

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee, we have conducted a fiscal audit of the Department of Rehabilitation's State and Federal Vending Stand Accounts within the Special Deposit Fund. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The Auditor General issued letter reports in July 1977 and December 1977 reporting on the Department's Business Enterprise Program (BEP) fee schedules and responding to specific questions of the Legislature concerning equipment purchases.*

The Business Enterprise Program constructs and supervises vending stand and food service facilities and acts as the licensing agency which authorizes the legally blind to operate such facilities on government locations and in private industry. BEP is authorized under the federal Randolph-Sheppard Act of 1936 and California legislation. The California Welfare and Institutions Code states that BEP was established "For the purpose of providing blind persons with remunerative employment, enlarging the economic opportunities of the blind, and stimulating the blind to greater efforts in striving to make themselves self-supporting...."

^{*} Impact of Alternative Fee Schedules, Business Enterprise Program (Letter Report 306.1) and Review of the Business Enterprise Program's Equipment Purchases (Letter Report 306.2).

To accomplish these ends, BEP collects fees from approximately 320 blind operators. These fees are deposited in the State and Federal Vending Stand Accounts of the Special Deposit Fund and are used to construct vending stand and food service facilities. Certain expenditures from these accounts are eligible for federal matching funds. The cost of BEP personnel and facilities used to supervise and license the legally blind who operate vending stands is paid from the State General Fund and other funds available to the Department.

Legislation which took effect on January 1, 1978 requires that fees collected from the operation of vending stands administered by BEP be placed in a single deposit fund.

AUDITOR'S OPINION

The Joint Legislative Audit Committee of The California Legislature

We have examined the Department of Rehabilitation's Statements of Financial Condition of the Special Deposit Fund, State Vending Stand Account and Federal Vending Stand Account as of June 30, 1977, and the related statements of Changes in Fund Balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements as prepared by the Department of Rehabilitation do not adequately disclose the financial transactions of the State and Federal Vending Stand Accounts in the Special Deposit Fund. The Department did not include a statement of income and expenditures or appropriate footnotes to the financial statements. The financial statements and the account classifications thereon do not sufficiently describe the financial data presented to the extent that the statements are misleading.

The Department employs a number of accounting practices which are not in accordance with generally accepted accounting principles. These practices and the extent to which their effect on the financial statements can reasonably be estimated include the following:

- No provision has been made for an estimated \$18,000 of bad debts related to Accounts Receivable-Initial Stock Loans, and Accounts Receivable-Other which consists of delinquent fees owed by vending stand operators
- Liabilities of substantial but undetermined amount were unrecorded at June 30, 1977, understating accounts payable, operating expenditures and amounts due from other funds
- \$93,410 disbursed as loans to vending stand operators is recorded as operating expenditures and operating income, overstating those accounts by that amount
- Reimbursement of \$166,588 from the State General Fund for prior years operating expenditures has been treated as an offset to current operating expenditures, understating operating expenditures and operating income for the year by that amount

- Amounts due from the Federal Vocational Rehabilitation Fund are established by the Director of the Department of Rehabilitation and may be subsequently adjusted at the Director's discretion. Accordingly, the amount of \$499,169 due from other funds should be fully reserved and should not be included in the fund balance.

In our opinion, because of the significance of the matters discussed in the preceding paragraphs, the accompanying financial statements do not present fairly the financial position of the State Vending Stand Account and Federal Vending Stand Account in the Special Deposit Fund as of June 30, 1977, or the results of operation and changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

John H. Williams, CPA Auditor General

February 24, 1978

Staff: Richard I. LaRock, CPA

John P. Sontra II Cynthia M. Dirks Daniel G. Perez Robert T. O'Neill

DEPARTMENT OF REHABILITATION SPECIAL DEPOSIT FUND STATE VENDING STANDS

STATE VENDING STANDS Statement of Financial Gondition June 30, 1977		\$ 138,624.13 332,306,41 \$ 470,930,54	1e - Cash Shortage 21,055.84 21,820.39 22,820.39 23,820.39 23,820.39 23,820.39	4,974,942,55	re Fund 297,020,00	\$6,274,431,32 	\$ 302,753.73 19,308.27 \$ 322,062.00	23,906,39 tions and 37,220,22 slving Fund ced Assets 297,020,00 4,974,942,55 5,333,089,16	619,280,16
55	ASSETS: Cash:	General Cash Cash in State Treasury	Accounts Receivable: Accounts Receivable - Cash Shortage Accounts Receivable - Initial Stock Loans Accounts Receivable - Other Due from Other Funds	Fixed Assets: Equipment	Advance to Architecture Fund	LIABILITIES AND RESERVES:	Accounts Payable Claims Filed	Reserves: Deferred Accounts Receivable Uncleared Gollections Architecture Revolving Fund Investment in Fixed Assets	FUND BALANGE

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

\$6,274,431,32

Subscribed and executed this 11th day of August, 1977 at Sacramento, California.

Chief - Accounting Section

DEPARTMENT OF REHABLLITATION SPECIAL DEPOSIT FUND STATE VENDING STANDS Analysis of Change in Fund Balance as of June 30, 1977

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 11th day of August, 1977 at Sacramento, California.

Verne L. Albright Chief, Accounting Section

-6-

DEPARTMENT OF REHABILITATION SPECIAL DEPOSIT FUND FEDERAL VENDING STAND ACCOUNT Statement of Financial Condition June 30, 1977

24,852,37 349,934,11 \$ 374,786,48	20,541.00 6,606.36 73,593.00 100,740.36	3,476,25	1,354,130,31	135,420,00	\$1,968,553,40	93,772,53 5,089,60 \$ 98,862,13	6,606,36 3,476,25 135,420,00 1,354,130,31 1,499,632,92	370,058,35	\$1,968,553,40
ASSETS: Cash: General Cash Cash in State Treasury	Accounts Receivable: Accounts Receivable - Initial Stock Accounts Receivable - Other Due from Other Funds	Inventories: Purchase of Initial Stock	Fixed Assets: Equipment	Advance to Architecture Fund	LIABILITIES AND RESERVES:	Accounts Payable Staims Filed	Reserves: Deferred Accounts Receivable Stores Inventory Architecture Revolving Fund Investment in Fixed Assets	FUND_BALANGE	

Verne L. Albright Verne L. Albright Chief, Accounting Section

Subscribed and executed this 11th day of August, 1977 at Sacramento, California.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

DEPARTMENT OF REHABILITATION SPECIAL DEPOSIT FUND FEDERAL VENDING STANDS Analysis of Change in Fund Balance as of June 30, 1977

\$255,910.17		491,717,75		377,569,57	\$370,058.35
		\$248,204.00 223,536.74 19,977.01			
Fund Balance 6/30/76	Additions:	Operating Income Transfer from Other Funds - Voc Rehab Fed Miscellaneous Reimbursements	Deductions:	Operating Expenditures	Fund Balance 6/30/77

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 11th day of August, 1977 at Sacramento, California.

Herry Chrisher Verne L. Albrigher Chief, Accounting Section

RECOMMENDATIONS TO IMPROVE ACCOUNTING PROCEDURES AND INTERNAL CONTROL

We have examined the aforementioned financial statements of the Department of Rehabilitation's State Vending Stand Account and Federal Vending Stand Account in the Special Deposit Fund for the year ended June 30, 1977, and have issued our report thereon dated February 24, 1978. As part of our examination, we evaluated the Department's system of internal accounting control to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are (1) to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures necessary to express an opinion on the financial statements, and (2) to assist the auditor in planning and performing his examination of the financial statements.

Our examination of the financial statements, including the evaluation of the Department's system of internal accounting control for the year ended June 30, 1977, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. However, the evaluation disclosed a number of conditions that we believe to be material weaknesses.

Some deficiencies concerning the management of these funds were presented in our Letter Report 306.2. In response to that report, the Department indicated that it is taking action to correct many of the deficiencies.* For the most part, the following control weaknesses are exclusive of the deficiencies identified in Letter Report 306.2.

Cash Receipts

The Department does not have a program to audit vending stand operations or other procedures to assure that fees that should be assessed vending stand operators are, in fact, assessed.

The Department has divided the responsibilities for the receipt of fees and loan repayments from the vending stand operators among a number of persons at four regional offices. This results in inconsistencies and weak internal controls.

Recommendations: We recommend that the Department provide for periodic audits of vending stand operations to ensure that fees are assessed according to the regulations.

We also recommend that the Department centralize the receipt of fees and loan repayments to provide consistency and better controls.

^{*} Pages 15 through 18 contain a summary of deficiencies previously identified and corrective actions reported by the Department.

Cash Disbursements

The Department has not provided adequate controls over disbursements in the State and Federal Vending Stand Accounts. Various functions are not sufficiently segregated at the four BEP regional offices to ensure the integrity of transactions.

- Vending stand operator requests for goods and services are not subject to budgetary controls or sufficient evaluation to determine need. Incentives have not been developed to encourage vending stand operators to refrain from requesting unnecessary goods and services
- Approximately 90 percent of the transactions, amounting to a substantial portion of operating expenditures for the year, are for less than \$200. We found some evidence that orders had been split to keep them under \$200 and thereby avoid processing through the State Office of Procurement. These orders are placed by personnel at the BEP regional offices
- Requisitions are not maintained for most orders by regional offices
- Purchase orders are not prepared for most orders by regional offices
- Regional office personnel who initiate purchases also acknowledge the receipt of goods and services and approve the invoices for payment

 Vending stand operators are not required to prepare receiving reports or otherwise evidence the receipt of goods or services.

Recommendations: We recommend that the Department:

- Establish budgetary controls, efficiency incentives and standards to more fully evaluate vending stand operator requests for goods and services
- Prepare and maintain purchase requisitions and purchase orders
- Require vending stand operators to evidence receipts of goods and services
- Segregate duties of purchasing, receipting and approving invoices for payment
- Require that each invoice approved for payment be supported by a purchase order and evidence of receipt
- Consider transferring the responsibility for approval of invoices for payment from the four regional offices to the Sacramento headquarters.

Equipment

The Department has not reconciled changes in the equipment subsidiary records to cash disbursements and equipment survey reports and has not developed procedures to record equipment purchased from advances to the Architecture Revolving Fund. These procedures are needed to maintain custody of equipment.

Recommendation: We recommend that the Department of Rehabilitation reconcile equipment records to cash disbursements and equipment survey reports and establish procedures to record equipment purchased from advances to the Architecture Revolving Fund.

Capital Outlay Projects

The Department has not established budgets for capital outlay projects which are financed with advances to the Architecture Revolving Fund. Many of the projects' costs have been paid from the advances while other costs of the same projects have been paid from cash in the State and Federal Vending Stand Accounts in the Special Deposit Fund. Because of the lack of budgetary control and the availability of two sources of funds, personnel in charge of the projects have not been accountable for the projects' total costs.

Recommendation: We recommend that the Department of Rehabilitation establish budgetary control over expenditures for capital outlay projects.

Contributions for Pension Funds

Monies collected from vending machine owners over the last four years to establish a retirement plan for vending stand operators have been accumulated in the Department's General Cash Account as uncleared collections. The General Cash Account consists of funds which are outside of the State Treasury. Uncleared collections remaining in the General Cash Account for a significant period of time represent a weakness in internal control. Unauthorized agency trust warrants written against such funds may go undetected because supporting evidence is not required to be submitted to the State Controller.

Recommendation: We recommend that the Department of Rehabilitation remit funds collected for the retirement plan for vending stand operators to a fund of the State Treasury.

The foregoing conditions were considered in determining the nature, timing and extent of audit tests to be applied in our examination of the financial statements. This report of such conditions does not modify our opinion of February 24, 1978 on such financial statements.

DEPARTMENT OF REHABILITATION

830 "K" STREET MALL
SACRAMENTO, CALIFORNIA 95814
445-3971



February 15, 1978

Honorable Mike Cullen
Chairman, Joint Legislative
Audit Committee
State Capitol, Room 5144
Sacramento, California 95814

Dear Mr. Cullen:

The purpose of this letter is to advise the Joint Legislative Audit Committee of the status of implementation of the recommendations of the Auditor General in Letter Report 306.2 regarding the Department of Rehabilitation's Business Enterprise Program. The recommendations are that the Department of Rehabilitation should continue to implement the recommendations included in the December 1975 Department of Finance Report and should delineate responsibilities for promotion, design, and supervision of new facilities to be constructed.

Although the Department of Finance Report is dated December 1975, it was not released until July 1976. We agree with most of the recommendations in the report and have viewed it as a blueprint for action in the program. The report included approximately three dozen recommendations. We have taken action on well over half of the recommendations and have specific plans to take action on the majority of those remaining. In a few instances, policy issues are involved where we have differences of opinion with the Department of Finance involving interpretation of the enabling legislation. Attached is a copy of the one-year update of our response to the Department of Finance Report including a listing of all of the recommendations and our response to each.

Letter Report 306.2 lists eight specific problem areas identified by the Department of Finance as uncorrected. Below is a list of these eight problem areas and our response to each.

1. Little management information is available concerning any aspect of the program.

This has been a critical problem in the program for several years. As the size of the program increased, the problem became more critical. As a result of this, in October 1976 the Department of Rehabilitation assigned the Accounting Systems Section the responsibility to work with the Business Enterprise Program to develop an automated management information system. Originally, the plan was to have the system operational by September 30, 1977. Due to a change in priorities, however, activity was diverted for several months early in 1977 for the development of the new equipment inventory

system referred to in Letter Report 306.2. We have since completed the planning of the management information system which will include 21 reports developed on a regular basis (most monthly with some quarterly). The initial programming has been completed and the first reports are due by the end of February 1978.

2. Meaningful objectives for the program have not been established.

Our approved zero base budget for FY 77-78 lists three basic objectives for the Business Enterprise Program. They are to maintain and upgrade the present numerical level of profitable operations; continue to promote and establish self-supporting business opportunities for the blind; and expand employment opportunities with upward mobility incentives for the blind and other disabled. These objectives are consistent with both the federal and state enabling legislation for the program.

3. No comprehensive policies or procedural manual have been prepared.

We agree that there is a need for a procedural manual in the Business Enterprise Program. Currently, there is a clerical procedures manual, but it is somewhat out of date. Also, the administrator of the program issues procedural guidelines on selected topics. Our Contracts and Regulations Section has been assigned to work with the Business Enterprise Program to review current written material and then develop a procedural manual for the program. Completion: 9/30/78 (to follow adoption of Regulations).

4. No departmental plan exists for expending set-aside funds.

The major state legislation passed last year included language regarding a modification in the allowable set-aside fund expenditures. The allowable expenditures are as follows: (1) maintenance and replacement of equipment; (2) the purchase of new equipment; (3) the construction of new vending facilities; (4) loans to vendors for initial stock; (5) funding the functions of the committee of blind vendors; and (6) retirement or pension funds, health insurance contributions, or provision for paid sick leave or vacation time, if it is so determined by a majority vote of blind vendors. Last year, as part of the zero base budget process, a general budget for set-aside expenditures was developed. With the soon to be operational automated management information system, we will have much more detailed information regarding set-aside expenditures than is now readily available. This information can then be used to develop a detailed budget for set-aside funds both statewide and by area of the state. This advance budgeting will include budgeting for each of the allowable expenditure categories. We plan to implement this detailed budgeting of setaside funds during the zero base budget process for FY 78-79.

5. Cost budgets for the vending facilities have not been developed to manage expenditures from the set-aside funds. No assurances exist that the expenditures made are the most economical.

As indicated above, a detailed budget of set-aside funds will be included as part of the zero base budget of FY 78-79. The new automated management information system includes a location profile report for each vending facility in the program which will be available to both staff and the blind vendor operating the location. The report will include detailed information regarding the set-aside fund expenditures in each location. At the present time, we have a general knowledge of the types and amount of expenditures necessary to keep each of the various types of vending facilities operating on a regular basis. The new reports will allow us to refine our information in this area and then examine various expenditures to determine if there are less expensive ways of proceeding. This will allow us to further refine our budgeting of set-aside funds.

6. Efforts to follow up on delinquent service charges and loan payments by BEP personnel are inconsistent.

The BEP staff is working with the Accounting Section staff to develop more consistent policies and procedures regarding delinquent service charges and loan payments. The new automated management information system includes reports listing those individuals who are delinquent. These reports will be useful in monitoring our efforts to follow up delinquencies. The new policies and procedures will be developed by May 1, 1978 and implemented by June 1, 1978.

7. Operators are not billed for outstanding loans.

A system for billing vendors who are delinquent in loan payments has been established and implemented by our Accounting Section.

8. Penalties are not applied to late payments of service charges or loans.

Penalties for late payments have been discussed by both staff and blind vendors in the past years. There is now general agreement that such penalties are appropriate and desirable. The California Vendors Policy Committee is in support of this concept. Since the BEP Regulations are being revised as a result of the BEP legislation passed last year, language regarding penalties will be included in the proposed regulations. We anticipate that the new BEP regulations will be adopted by July 1, 1978 and we will then begin applying penalties to late payments.

The second recommendation included in Letter Report 306.2 is that the Department of Rehabilitation should delineate responsibilities for promotion, design and supervision of new facilities to be constructed. In previous years, informal controls existed that did a reasonably good job of maintaining an orderly

Honorable Mike Cullen
Chairman, Joint Legislative
Audit Committee

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February 15, 1978

construction program. In the more recent years, as BEP construction activity increased and the locations being installed became more complex, the informal controls became inadequate. It became apparent that there was a need for more formal, central control of the BEP construction activities. In a recent BEP reorganization, a new BEP central office position, Assistant Administrator—Operations, was created. A major responsibility of the person in this position will be coordinating and monitoring statewide construction activities. A procedural letter was recently updated and modified to further delineate responsibilities for the various steps in constructing new BEP locations and remodeling existing locations. A copy of the revised procedural letter is attached. This information will be included in the BEP procedural manual as it is being developed. Several existing forms are being modified to provide more accurate and timely information regarding construction activities.

I appreciate this opportunity to provide the Joint Legislative Audit Committee with a report of the status of our implementation of the recommendations of the Auditor General included in Letter Report 306.2. We are anticipating that the changes outlined above will make significant improvements in what we already consider to be a very good program.

Elevared V. Raherte

EDWARD V. ROBERTS

Director

Enclosures (2)

Memorandum

To : John H. Williams
Auditor General
Joint Legislative Audit Committee
925 L Street, Suite 750
Sacramento, California 95814

Date : March 30, 1978

From: Department of Rehabilitation

OFFICE OF THE DIRECTOR

Subject: Letter Report 306.3

We have reviewed the draft of Letter Report 306.3 including the Auditor's Opinion regarding the Special Deposit Fund and the recommendations to improve accounting procedures and internal control. We are in general agreement with the contents of the Letter Report.

The Auditor's Opinion includes a list of several accounting practices that lead to the conclusion that our financial statements do not present fairly the financial positions of the State Vending Stand Account and Federal Vending Stand Account in the Special Deposit Fund. We agree with the points raised and have taken the following corrective actions to improve our financial statements and operating procedures:

Bad Debt Reserve

A reserve in the amount of \$18,000 has been established to provide for the estimated uncollectibles associated with the Accounts Receivable - Initial Stock Loans, and Accounts Receivable - Other for delinquent fees owed by vending stand operators.

Accounts Payable

The value of the accounts payable at June 30, 1977 is being reevaluated to determine the correct obligation. A correcting entry to adjust the fund balance will be prepared based upon this analysis.

Loan Disbursements

We have taken corrective action to report the loan disbursements as an exchange of assets rather than operating transactions.

Reimbursements State General Fund

We have corrected this deficiency by recording the reimbursement as prior year collections rather than an offset to current year operating expenditures.

Amounts Due Federal Vocational Rehabilitation Fund

The amount of Federal participation is being fully reserved.

The recommendations to improve accounting procedures and internal control are focused on five basic areas. We have taken action on, or have plans to take action on, the majority of the recommendations. Below are our responses to the specific recommendations.

Cash Receipts

The Department's Grants and Contracts Audits Section has assigned the equivalent of one full-time auditor to meet the needs of the Business Enterprise Program. We are in the process of establishing a basic auditing system for the BEP. BEP staff will continue to be involved in certain auditing functions of the vending stand operations.

Plans are being made to centralize the collection of fees and loan repayments. The Department's Accounting Section will assume all receipting and depositing functions by July 1, 1978.

Cash Disbursements

A BEP management information system is being implemented to establish better budgetary controls and more fully evaluate the operation of each vending facility. New purchasing procedures have been drafted which will establish more appropriate controls of the purchasing process. The proposed new procedures include segregating the duties of purchasing, receiving, and approving invoices for payment. The BEP staff is currently reviewing the proposed procedures. We anticipate implementing these new procedures on July 1, 1978. At the present time, it is not our plan to transfer the responsibility for the approval of invoices for payment to the Sacramento BEP headquarters office. We believe that our new procedures provide adequate controls.

Equipment

We have established procedures to record equipment purchased from the advances to the Architecture Revolving Fund. We will review the previous purchases in order to reconcile prior equipment purchases.

Capital Outlay Projects

As a result of our experience with the previous advances of funds to the Architecture Revolving Fund, we are establishing procedures which will provide budgetary control over the expenditures for capital outlay projects. These procedures are being established jointly by the BEP staff, our Accounting Section, and representatives of the Office of State Architect.

Contributions for Pension Funds

A new special deposit fund titled "Vending Machine Income Account" has been established at our request by the State Controller's Office. All the income received through February 28, 1978 has been remitted to the State Treasury.

Sward V. Kaheres

We appreciate the opportunity to review and respond to the draft of Letter Report 306.3. We believe that your observations and recommendations will lead to the strengthening of our Business Enterprise Program.

EDWARD V. ROBERTS

Director 5-3971

Office of the Auditor General

CC: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps